

MOGALAKWENA MUNICIPALITY

PROPERTY RATES: 2018/2019

THAT

- i) in terms of the provisions of the Local Government Municipal Property Rates Act, 2004 (Act 6 of 2004) and also read with the provisions of section 24 of the Local Government : Municipal Finance Management Act, 2003 (Act 56 of 2003), a property rate for the financial year 2018/19 of **0,011401c (residential) (1 July 2017 – 0,010756c) and 0,023018c (1 July 2017 – 0,021715c) (business, commercial, industrial and mining) and 0,002850c (1 July 2017 – 0,002689c) (agriculture, state owned property excluding residential, public service infrastructure, public benefit organization property)** in the Rand on the market value of property be levied with effect from 1 July 2013;
- ii) in terms of the provisions of section 12 (1-3) and section 26 (1-3) of the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004), the property rate levied in terms of paragraph (i) *supra* shall become due on 1 July 2018 and be payable in 12 equal instalments by the owners of the rated property within the jurisdiction of the Mogalakwena Municipality on the following fixed days:
 - a) the first installment on 31 July 2018; and
 - b) further installments on the last day of each succeeding month, the final installment becoming payable on 30 June 2019
- iii) in terms of section 15 of the Local Government Municipal Property Rates Act, 2004 (Act 6 of 2004),

Residential properties

- R15 000,00 of the market value of a property assigned in the valuation roll or supplementary valuation roll be granted to residential properties as stated on section 15(h)
- A rebate of **40%** be granted on the general rate for residential properties, subject thereto:
 - * that the residential property has been developed by way of a habitable house;
 - * that the property is used for only residential purposes, and
 - * that any alternative use permitted by way of a consent use granted by the Municipality in terms of its town planning scheme, shall not exceed 10% (ten percent) of the area of the house.

ANNEXURE A

- iv) In terms of section 17 of the Local Government : Municipal Property Rates Act, 2004 (Act 6 of 2004), a rebate of **30%** be granted on the market value of
public service infrastructure

- v) **Impermissible rates**

Exemption is granted from the payment of rates in respect of the following:

- (a) any rateable property registered in the name of a welfare organization registered in terms of the National Welfare Act, 1978 (Act 100 of 1978);
- (b) any hospital, health clinic or institution for mentally ill persons that is operated not with the intention to make profit and is registered for tax exemptions in terms of the Income Tax Act because of those activities,
- (c) any rateable property registered in the name of a public benefit organization that carries out specified public benefit activities and is registered for tax exemptions in terms of the Income Tax Act because of those activities.
- (d) any museum, art gallery, library or botanical garden that is registered in the name of a private person and that is open to the public, whether admission is charged or not;
- (e) any national monument, including any ancillary business activity conducted at a national monument;
- (f) any rateable property registered in the name of a trustee or trustees or any organisation that is being maintained for the welfare of war veterans as defined in section 1 of the Social Aid Act (House of Assembly), 1989 (Act 37 of 1989), and their families;
- (g) any sports grounds used for the purposes of amateur sport or any social activity connected with such sport;
- (h) any rateable property registered in the name of the Boy Scouts, Girl Guides, Sea Scouts, Voortrekkers or any organisation that is, in the opinion of the Municipality, similar thereto or any rateable property let by the Municipality to any such organisation;
- (i) any rateable property registered in the name of a declared institution as defined in section 1 of the Cultural Institutions Act, 1969 (Act 29 of 1969);

ANNEXURE A

- (j) on the first R15 000,00 of the market value of any residential property, whether the property is improved or unimproved, and non-urban property on which the owner resides.
- (k) Any person who is the owner of a residential property and who -
 - (i) has reached the age of 65 years or more during the financial year; or
 - (ii) is physically or mentally disabled and can prove that he/she receives a social pension; or
 - (iii) is certified by a district medical officer or district medical officers, as the case may be, as being physically or mentally handicapped,

Subject to the following conditions:

- (aa) the joint income of that person and his/her spouse, if any, for the year ended 30 June 2018 may not exceed R67 416 (sixty seven thousand four hundred and sixteen rand) per year or such higher amount as may be determined in the Municipality's budget;
- (bb) the rateable property in question may be occupied only by that person and his/her spouse, if any, and by dependants of that person who have no income, or by other people due to circumstances that, in the opinion of the municipality's Chief Financial Officer, are specific to that person;
- (cc) there may not be more than one dwelling unit on the rateable property in question;
- (dd) the application for exemption from rates for the financial year must be received prior to 30 September of that financial year on a form made available for this purpose by the Municipality's Chief Financial Officer and the information provided in the application must be substantiated by an affidavit by the applicant; the applicant must submit proof of his/her age and identity.
- ee) no exemptions and rebates may be granted on the following categories of property:
 - i) Business and Commercial
 - ii) Industrial
 - iii) Illegal use

ANNEXURE A

- iv) Vacant land irrespective of zoning, except agricultural property and unoccupied municipal property
 - v) State owned property (excluding government residential properties)
- l) a rebate be granted to registered indigents based on the property value being R100 000,00, this includes the R15 000,00 impermissible rate.
- m) interest on all amounts in arrears be charged at the rate determined from time to time in terms of the provisions of the Prescribed Rate of Interest Act, 1975 (Act 54 of 1975) or any other relevant Act.